

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

This document relates to: 18-cv-07828.

MASTER DOCKET

18-md-2865 (LAK)

**STIPULATION AND [PROPOSED] ORDER OF VOLUNTARY DISMISSAL  
PURSUANT TO FED. R. CIV. P. 41(a)(2)**

WHEREAS Plaintiff Skatteforvaltningen (“SKAT”) has asserted claims against Defendants Robert Klugman (“Klugman”) and Aerovane Logistics LLC Roth 401(K) Plan (“Aerovane Plan”) in the action titled *Skatteforvaltningen v. Aerovane Logistics LLC Roth 401(K) Plan*, 18-cv-07828 (the “Action”);

WHEREAS SKAT, Klugman and Aerovane Plan have now entered into a settlement agreement (“Agreement”) resolving those claims;

WHEREAS SKAT wishes to voluntarily dismiss the Action, pursuant to Rule 41(a)(2) of the Federal Rules of Civil Procedure, with each party to bear its own costs;

IT is therefore STIPULATED AND AGREED that, pursuant to Rule 41(a)(2) of the Federal Rules of Civil Procedure, the action *Skatteforvaltningen v. Aerovane Logistics LLC Roth 401(K) Plan*, 18-cv-07828, is dismissed with prejudice, with each party to bear its own costs;

IT is further STIPULATED AND AGREED that if an Uncured Event of Default under the Agreement occurs (or if Event of Default under the January 9, 2025 Pledge Agreement occurs), SKAT shall have the right to reopen the Action and file any Consent Judgment that it

was not required to destroy pursuant to Paragraph 2 of the Agreement, regardless of the Action being previously dismissed; and

IT is further STIPULATED AND AGREED that the Court shall retain jurisdiction for the purpose of enforcing the settlement agreement amongst SKAT, Klugman, and Aerovane Plan.

Dated: New York, New York  
February 24, 2025

By: /s/ Marc A. Weinstein  
Marc A. Weinstein  
HUGHES HUBBARD & REED LLP  
One Battery Park Plaza  
New York, New York 10004-1482  
Telephone: (212) 837-6000  
Fax: (212) 422-4726  
marc.weinstein@hugheshubbard.com

*Counsel for Plaintiff Skatteforvaltningen  
(Customs and Tax Administration of the  
Kingdom of Denmark)*

By: /s/ David L. Goldberg  
David L. Goldberg  
KATTEN MUCHIN ROSENMAN LLP  
50 Rockefeller Plaza  
New York, NY 10020  
Telephone: (212) 940-6787  
Fax: (212) 940-8776  
david.goldberg@kattenlaw.com

*Counsel for Defendants Robert Klugman and  
Aerovane Logistics LLC Roth 401(K) Plan*

SO ORDERED:

---

Lewis A. Kaplan  
United States District Judge